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**Amendments to Claims:**

Please amend the claims as in the following listing:

What is claimed is:

- 1 1. (currently amended) A method of manufacture of magnetic heads which include CoFe  
2 elements using CMP, comprising:  
3 A) ~~providing a slurry of  $\text{Al}_2\text{O}_3$~~ ; providing magnetic heads which include CoFe  
4 elements;  
5 B) ~~adjusting the concentration of  $\text{H}_2\text{O}_2$  in said slurry to within a range of 6-12%~~  
6 ~~by volume; and providing a slurry including  $\text{Al}_2\text{O}_3$  and  $\text{H}_2\text{O}_2$~~ ;  
7 C) ~~balancing mechanical polishing action~~; adjusting the concentration of  $\text{H}_2\text{O}_2$  in  
8 said slurry to within a range of 6-12% by volume; and  
9 D) balancing mechanical polishing action.  
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- 1 2. (original) The method of manufacture of magnetic heads of claim 2, wherein C)  
2 includes:  
3 adjusting the table speed of a mechanical polisher to within a range of 55-90 rpm.
- 1 3. (original) The method of manufacture of magnetic heads of claim 2, wherein C)  
2 includes:  
3 adjusting polishing pressure to within a range of 5-7 psi.
- 1 4. (original) The method of manufacture of claim 1, wherein:  
2 said slurry of A) includes BTA (1H-benzotriazole).
- 1 5. (original) The method of manufacture of claim 1, wherein:  
2 said slurry of A) includes Isothiazolone.
- 1 6. (original) The method of manufacture of claim 1, wherein:  
2 the particle size of  $\text{Al}_2\text{O}_3$  is in the range of 50-500nm.
- 1 7. (original) The method of manufacture of claim 1, wherein:  
2 the pH of the slurry is in the range of 4-6.
- 1 8. (withdrawn) A magnetic head which include CoFe elements produced by the process  
2 comprising:  
3 A) providing a slurry of  $\text{Al}_2\text{O}_3$ ;  
4 B) adjusting the concentration of  $\text{H}_2\text{O}_2$  in said slurry to within a range of 6-12%  
5 by volume; and  
6 C) balancing mechanical polishing action.
- 1 9. (withdrawn) The magnetic head of claim 8, wherein C) of the process further  
2 comprises:

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- 3           adjusting the table speed of a mechanical polisher to within a range of 55- 90  
4 rpm.
- 1    10. (withdrawn) The magnetic head of claim 8, wherein C) of the process further  
2 comprises:  
3           adjusting polishing pressure to within a range of 5-7 psi.
- 1    11. (withdrawn) The method of manufacture of claim 8, wherein:  
2           said slurry of A) includes BTA (1H-benzotriazole).
- 1    12. (withdrawn) The method of manufacture of claim 8, wherein:  
2           said slurry of A) includes Isothiazolone.
- 1    13. (withdrawn) The method of manufacture of claim 8, wherein:  
2           the particle size of  $\text{Al}_2\text{O}_3$  is in the range of 50-500nm.
- 1    14. (withdrawn) The method of manufacture of claim 8, wherein:  
2           the pH of the slurry is in the range of 4-6.
15. (withdrawn) A slurry for CMP of magnetic head elements including CoFe material,  
comprising:  
1            $\text{Al}_2\text{O}_3$  as an abrasive; and  
2            $\text{H}_2\text{O}_2$  in concentration within a range of 6-12% by volume.
- 1    16. (withdrawn) The slurry for CMP of magnetic head elements of claim 15, further  
2 comprising:  
3           BTA (1H-benzotriazole).
- 1    17. (withdrawn) The slurry for CMP of magnetic head elements of claim 15, further  
2 comprising:  
3           Isothiazolone.
- 1    18. (withdrawn) The slurry for CMP of magnetic head elements of claim 15, wherein:  
2           the particle size of  $\text{Al}_2\text{O}_3$  is in the range of 50-500nm.
- 1    19. (withdrawn) The slurry for CMP of magnetic head elements of claim 15, wherein:  
2           the pH of the slurry is in the range of 4-6.
- 1    20. (new) A method of manufacture of magnetic heads which include CoFe elements  
2 using CMP, comprising:  
3           A) providing magnetic heads which include both CoFe elements and  $\text{Al}_2\text{O}_3$   
4 elements;  
5           B) providing a slurry including  $\text{Al}_2\text{O}_3$  and  $\text{H}_2\text{O}_2$ ;  
6           C) adjusting the concentration of  $\text{H}_2\text{O}_2$  in said slurry to within a range of 8-12%  
7 by volume; and

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8 D) balancing mechanical polishing action.  
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